

# Finance Department

Scott P. Johnson, Director

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**T***o manage, protect and report on the City of San José's financial resources to enhance the City's financial condition for residents, businesses and investors*

## *City Service Area*

### **Strategic Support**

#### *Core Services*

##### **Disbursements**

Facilitate timely and accurate payment of the City's financial obligations

##### **Financial Reporting**

Provide accurate and meaningful reporting on the City's financial condition

##### **Purchasing and Materials Management**

Purchase and provide quality products and services in a cost-effective manner

##### **Revenue Management**

Bill and collect the City's resources to enhance the City's financial condition

##### **Treasury Management**

Provide cost effective financing, investment and cash collection of the City's resources to maintain and enhance the City's financial condition

**Strategic Support:** Analytical Support, Budget/Fiscal Management, Human Resources Management, Contract Administration, and Administrative Support

# Finance Department

## Department Budget Summary

	2008-2009 Actual 1	2009-2010 Adopted 2	2010-2011 Forecast 3	2010-2011 Adopted 4	% Change (2 to 4)
<b>Dollars by Core Service</b>					
Disbursements	\$ 2,074,136	\$ 1,760,478	\$ 1,828,913	\$ 1,779,143	1.1%
Financial Reporting	1,875,673	1,859,806	1,968,736	1,795,208	(3.5%)
Purchasing and Materials Management	2,725,282	2,428,047	1,985,278	2,203,933	(9.2%)
Revenue Management	4,858,034	5,098,751	5,153,987	4,808,283	(5.7%)
Treasury Management	3,157,163	3,513,586	3,935,413	3,449,526	(1.8%)
Strategic Support	926,850	906,631	1,138,958	1,029,338	13.5%
<b>Total</b>	<b>\$ 15,617,138</b>	<b>\$ 15,567,299</b>	<b>\$ 16,011,285</b>	<b>\$ 15,065,431</b>	<b>(3.2%)</b>
<b>Dollars by Category</b>					
Personal Services					
Salaries/Benefits	\$ 14,513,849	\$ 13,808,640	\$ 14,486,041	\$ 13,493,346	(2.3%)
Overtime	44,396	67,856	67,856	62,856	(7.4%)
Subtotal	\$ 14,558,245	\$ 13,876,496	\$ 14,553,897	\$ 13,556,202	(2.3%)
Non-Personal/Equipment	1,058,893	1,690,803	1,457,388	1,509,229	(10.7%)
<b>Total</b>	<b>\$ 15,617,138</b>	<b>\$ 15,567,299</b>	<b>\$ 16,011,285</b>	<b>\$ 15,065,431</b>	<b>(3.2%)</b>
<b>Dollars by Fund</b>					
General Fund	\$ 12,021,472	\$ 12,094,437	\$ 12,848,714	\$ 11,435,177	(5.5%)
Airport Maint & Opers	120,833	0	0	0	0.0%
Comm Dev Block Grant	216,308	176,089	186,050	186,050	5.7%
Integrated Waste Mgmt	1,512,351	1,616,816	1,650,309	1,611,884	(0.3%)
Low/Mod Income Hsg	203,687	195,543	205,909	204,939	4.8%
PW Program Support	41,782	42,402	44,917	44,917	5.9%
Sewer Svc & Use Charge	397,088	442,504	466,060	463,459	4.7%
SJ/SC Treatment Plant Oper	134,393	101,427	108,129	208,129	105.2%
Stores	737,861	653,365	210,719	655,337	0.3%
Storm Sewer Operating	34,873	34,123	38,939	37,709	10.5%
Water Utility	196,490	210,593	251,539	217,830	3.4%
<b>Total</b>	<b>\$ 15,617,138</b>	<b>\$ 15,567,299</b>	<b>\$ 16,011,285</b>	<b>\$ 15,065,431</b>	<b>(3.2%)</b>
<b>Authorized Positions</b>	<b>140.00</b>	<b>127.50</b>	<b>124.50</b>	<b>116.50</b>	<b>(8.6%)</b>

# Finance Department

## Budget Reconciliation

**(2009-2010 Adopted to 2010-2011 Adopted)**

	Positions	All Funds (\$)	General Fund (\$)
<b>Prior Year Budget (2009-2010):</b>	<b>127.50</b>	<b>15,567,299</b>	<b>12,094,437</b>
<hr/> <b>Base Adjustments</b> <hr/>			
<b>One-Time Prior Year Expenditures Deleted</b>			
• Rebudget: Auditing Standards Accounting Policies and Procedures Manual		(100,000)	(100,000)
• Rebudget: Investment Program Technology Improvements		(70,000)	(70,000)
• Rebudget: Debt Management Program Financial Advisory Services		(50,000)	(50,000)
• Warehouse Operations Efficiencies	(4.00)	(314,143)	79,458
• Inactive Improvement District Funds Close-Out		(85,000)	(85,000)
<b>One-time Prior Year Expenditures Subtotal:</b>	<b>(4.00)</b>	<b>(619,143)</b>	<b>(225,542)</b>
<hr/> <b>Technical Adjustments to Costs of Ongoing Activities</b>			
• Salary/benefit changes and the following position reallocations:		664,544	393,071
- 1.0 Administrative Officer to Program Manager II			
- 1.0 Deputy Director to Assistant Director			
- 1.0 Deputy Director to Division Manager			
- 1.0 Investigator Collector to Financial Analyst			
- 1.0 Office Specialist to Account Clerk II			
- 1.0 Program Manager II to Division Manager			
- 1.0 Senior Account Clerk to Account Clerk II			
• Reallocation of 1.05 positions from the Integrated Waste Management Fund to the General Fund		(1,389)	137,359
• Vacancy Rate Adjustment		335,479	335,479
• Transfer of Cashiering Activities from Planning, Building and Code Enforcement Department (1.0 Senior Account Clerk)	1.00	97,410	97,410
• Reallocation from City-Wide Expenses for SB90 Consultant Services		40,000	40,000
• Changes in overhead funding		(46,415)	0
• Changes in professional development costs		(19,500)	(19,500)
• Changes in vehicle maintenance and operations costs		(7,000)	(4,000)
<b>Technical Adjustments Subtotal:</b>	<b>1.00</b>	<b>1,063,129</b>	<b>979,819</b>
<b>2010-2011 Forecast Base Budget:</b>	<b>124.50</b>	<b>16,011,285</b>	<b>12,848,714</b>

# Finance Department

## Budget Reconciliation (Cont'd.)

(2009-2010 Adopted to 2010-2011 Adopted)

	Positions	All Funds (\$)	General Fund (\$)
<hr/> <b>Budget Proposals Approved</b> <hr/>			
1. Finance Department Employee Total Compensation Reduction		(336,504)	(336,173)
2. Investment Program Staffing	(3.00)	(307,338)	(307,338)
3. Integrated Billing System Consolidation	(2.00)	(167,964)	0
4. Payment Processing Efficiencies	(2.00)	(163,330)	(84,985)
5. Purchasing and Procurement Card Oversight Decentralization	(1.00)	(128,415)	(126,953)
6. Financial Reporting Oversight	(1.00)	(109,585)	(109,585)
7. Revenue Management Customer Service Staffing	(1.00)	(92,310)	(92,310)
8. Finance Department Management and Professional Employees Total Compensation Reduction		(84,062)	(68,302)
9. Cashiering Payment Acceptance Efficiencies	(1.00)	(75,187)	(75,187)
10. Revenue Management Collections Staffing Funding Reallocation		(47,670)	(230,999)
11. Purchasing Division Management Staffing	0.00	(12,207)	(12,207)
12. Finance Overtime Funding		(5,000)	(5,000)
13. Warehouse/Central Services Consolidation	3.00	303,718	(144,498)
14. Supplemental Educational Revenue Augmentation Fund (SERAF) Temporary Staffing		110,000	110,000
15. Water Pollution Control Plant Procurement Temporary Staffing		100,000	0
16. Rebudget: Investment Program		70,000	70,000
<b>Total Budget Proposals Approved</b>	<b>(8.00)</b>	<b>(945,854)</b>	<b>(1,413,537)</b>
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<b>2010-2011 Adopted Budget Total</b>	<b>116.50</b>	<b>15,065,431</b>	<b>11,435,177</b>

## Finance Department

### Budget Changes By Department

Adopted Budget Changes	Positions	All Funds (\$)	General Fund (\$)
1. Finance Department Employee Total Compensation Reduction		(336,504)	(336,173)

#### **Strategic Support CSA**

*Disbursements*

*Financial Reporting*

*Purchasing and Materials Management*

*Revenue Management*

*Treasury Management*

*Strategic Support*

As a result of compensation reductions for various bargaining groups as approved by the City Council on June 22, 2010, this action reflects a 10% reduction in total compensation costs, of which 5% is ongoing, for various bargaining units (AEA, ALP, AMSP, CAMP, IBEW, and OE3); an additional 5% total compensation reduction for Executive Management and Professional Employees and Unrepresented Employees (Units 99 and 81/82) for a total 10% reduction in compensation, of which 5% is ongoing; and a 5% reduction in ongoing total compensation costs for ABMEI. The savings generated from these actions helped address the General Fund shortfall, thereby retaining City services which would otherwise have been eliminated.

The compensation adjustment actions, which vary by employee group, include: general wage decreases, freezing of merit increases, additional employee contributions to retirement to offset the City's contributions, healthcare cost sharing changes (from 90% City/10% employee to 85% City/15% employee), healthcare plan design changes including increased co-pays, and changes in healthcare in lieu, healthcare dual coverage, and disability leave supplement. The specific actions are described in each bargaining unit's agreement with the City that can be found at: <http://www.sanjoseca.gov/employeeRelations/labor.asp>.

These compensation actions generate savings of \$8.6 million in the General Fund, offset by overhead and other reimbursement losses of \$856,000, resulting in total net General Fund savings of \$7.7 million. In the Finance Department, the General Fund savings totals \$336,173 as reflected in the 2010-2011 Adopted Budget. It should be noted that because of the timing of the concession agreements, the total value of the savings in all other funds is not yet available. Compensation savings generated for other funds will be brought forward as part of the 2009-2010 Annual Report, to be released on September 30, 2010. (Ongoing General Fund savings: \$168,087)

**Performance Results:** N/A

## Finance Department

### Budget Changes By Department (Cont'd.)

Adopted Budget Changes	Positions	All Funds (\$)	General Fund (\$)
2. Investment Program Staffing	(3.00)	(307,338)	(307,338)

**Strategic Support CSA**  
*Treasury Management*

This action eliminates 3.0 positions (1.0 vacant Program Manager, 1.0 filled Office Specialist, and 1.0 filled Principal Account Clerk) in the Investment Division. A reduction in staffing will result in:

- Reduced capacity to complete in-house research related to the strategic goals of the Investment Program's portfolio, reduced reporting (from monthly to the minimum State mandate of quarterly reports), reduced capacity to run daily bank reports, and delays in security maturities and interest postings to the Financial Management System;
- Reassignment of administrative duties (supply orders and mail distribution) to the Administrative Division staffing and Revenue Management Division staffing; and
- Elimination of front lobby support for the Finance Department on the 13<sup>th</sup> Floor of City Hall.

This reduction in capacity is anticipated to be partially offset by efficiencies realized due to enhanced services provided by the City's new banking services provider in conjunction with an enhanced web based platform provided by the financial investment systems software currently utilized by the City. The anticipated software upgrades would reduce manual data entry and partially mitigate the position eliminations. The reduction of these positions is offset by a reduction in reimbursement from the Investment Program in the amount of \$332,004. In anticipation of these eliminations, 0.50 of a Financial Analyst will be shifted from the Debt Management program to the Investments program of the Treasury Division. (Ongoing savings: \$324,679)

**Performance Results:**

**Quality** It is anticipated that these reductions will be partially mitigated through the shifting of staffing resources from Debt Management to Investments as described above, and contractual services for research and analysis from the Investment program's Investment Advisor.

3. Integrated Billing System Consolidation	(2.00)	(167,964)	0
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**Strategic Support CSA**  
*Revenue Management*

This action eliminates 2.0 filled Senior Account Clerk positions funded through the Water Utility Fund and Integrated Waste Management Fund. Currently, these positions provide account maintenance oversight for the integrated billing system, including resolving customer billing issues, responding to title company payoff demands, and processing refunds. To the extent possible, the duties will be assumed by the remaining staff in the Finance Department. It is anticipated that a slight delay in refunds and customer service responses may result. (Ongoing savings: \$187,604)

**Performance Results:**

**Quality** The reduction in staffing levels will increase the workload on the remaining staff. **Cycle Time** Resolution of customer billing issues, responding to title company payoff demands and the processing of refunds may be delayed.

## Finance Department

### Budget Changes By Department (Cont'd.)

Adopted Budget Changes	Positions	All Funds (\$)	General Fund (\$)
4. Payment Processing Efficiencies	(2.00)	(163,330)	(84,985)

**Strategic Support CSA**

*Treasury Management*

This action will eliminate 2.0 Senior Account Clerk positions (1.0 vacant since January 2010 and 1.0 filled). Due to planned enhancements to payment platform technology (payment kiosk, increased internet payment services, and cashiering platform) and new services provided by the City's banking services provider, manual duplicative actions will be streamlined and automated, or reassigned to lockbox services, allowing for the reduction of 2.0 positions with minimal service level impact. The reduction of these positions is partially offset by a reduction in reimbursement from the Investment Program in the amount of \$87,795. (Ongoing savings: \$175,472)

**Performance Results:**

**Quality** The successful implementation of this reduction is reliant on leveraging new systems and technologies. **Cycle Time** To the extent that the anticipated efficiencies do not yield the expected results, payment processing times may increase resulting in slower revenue recognition and potential impacts to customers.

5. Purchasing and Procurement Card Oversight Decentralization	(1.00)	(128,415)	(126,953)
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**Strategic Support CSA**

*Purchasing and Materials Management*

This action eliminates 1.0 vacant Analyst position (0.50 General Fund and 0.50 Integrated Waste Management Fund) and reallocates 0.60 positions (0.50 Staff Specialist and 0.10 Senior Analyst) to the Integrated Waste Management Fund for the management and oversight of the Environmentally Preferable Procurement Policy (EP<sup>3</sup>). These actions will further reduce oversight of the Procurement Card (P-Card) program, which was partially decentralized in the 2009-2010 Adopted Operating Budget, and will require a policy change, establishing departmental executive staff level (or designee) review of P-Card purchases under \$10,000. The anticipated impact to departments will be increased procurement responsibilities for P-card purchases less than \$10,000, including ensuring all insurance and labor compliance requirements are met and purchases are in alignment with the P-Card program policy. The Finance Department will continue to maintain oversight over all purchases greater than \$10,000 through the existing purchase order process. (Ongoing savings: \$128,847)

**Performance Results:**

**Quality** This action will result in a potentially increased risk of P-Card policy violations going unnoticed.

## Finance Department

### Budget Changes By Department (Cont'd.)

Adopted Budget Changes	Positions	All Funds (\$)	General Fund (\$)
6. Financial Reporting Oversight	(1.00)	(109,585)	(109,585)

**Strategic Support CSA**  
*Financial Reporting*

This action eliminates 1.0 vacant Accountant in the Accounting Division and will reduce fiscal oversight of financial reporting processes including the preparation of the Comprehensive Annual Financial Report (CAFR). The existing management staff will be required to assume additional job duties and a decline in internal controls and service levels will likely result. (Ongoing savings: \$111,889)

**Performance Results:**

**Quality** This action will result in less timely financial reporting, reduced service levels, and a decrease in internal controls.

7. Revenue Management Customer Service Staffing	(1.00)	(92,310)	(92,310)
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**Strategic Support CSA**  
*Revenue Management*

This action eliminates 1.0 filled Staff Specialist in the Revenue Management Division responsible for providing front line customer service support for the customer service windows located on the 1<sup>st</sup> and 4<sup>th</sup> floors in City Hall. Increased call wait times and response times to phone inquiries will result and phone calls will be rerouted directly to collections staff. As a result, a reduction in customer satisfaction is anticipated for walk-in customers and phone inquiries. Due to collections staff transitioning to customer services, a reduction in revenues may be realized. (Ongoing savings: \$103,042)

**Performance Results:**

**Quality, Cycle Time** Timeliness in processing city-wide department account adjustments/cancellations, processing refunds, reviewing and paying revenue management invoices, and responding to customer calls will be delayed, negatively impacting customer service levels.

8. Finance Department Management and Professional Employees Total Compensation Reduction		(84,062)	(68,302)
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**Strategic Support CSA**  
*Purchasing and Materials Management*  
*Treasury Management*  
*Strategic Support*

This action is a reduction in personnel costs equivalent to 5% of total compensation for Executive Management and Professional Employees (Unit 99). The savings generated from these actions helps address the General Fund shortfall, thereby retaining City services which may otherwise have been eliminated. The compensation adjustments include a 4.75% general wage decrease, freezing of merit increases, healthcare cost sharing changes (from 90% City/10% employee to 85% City/15% employee), healthcare plan design changes including increased co-pays, and changes in healthcare in lieu, healthcare dual coverage, and disability leave supplement. These actions result in savings of \$1.23 million in the General Fund including overhead loss and \$2.1 million in all



## Finance Department

### Budget Changes By Department (Cont'd.)

Adopted Budget Changes	Positions	All Funds (\$)	General Fund (\$)
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**8. Finance Department Management and Professional Employees Total Compensation Reduction**  
(Cont'd.)

funds. In the Finance Department, savings total \$68,302 in the General Fund, \$84,062 in all funds. (Ongoing savings: \$84,062)

**Performance Results:** N/A

**9. Cashiering Payment Acceptance Efficiencies** (1.00) (75,187) (75,187)

**Strategic Support CSA**  
*Treasury Management*

This action will eliminate 1.0 filled Account Clerk position in an effort to streamline cashiering services on the first floor of City Hall. During 2009-2010, Planning, Building and Code Enforcement transitioned 1.0 Senior Account Clerk responsible for cashiering functions to the Finance Department, in an effort to cross train staff, maximizing resources and minimizing wait times to ensure sufficient customer service levels. In addition, reduced staffing levels are anticipated to be partially mitigated by technology efficiencies anticipated with the implementation of a payment kiosk. A reduction in the Finance Department's ability to assume additional cashiering functions from other City departments will occur. The reduction of this position is offset by a reduction in reimbursement from the Investment Program in the amount of \$79,611. (Ongoing savings: \$82,257)

**Performance Results:**

**Quality** The successful implementation of this action is reliant on systems and technologies scheduled for implementation in 2010-2011. **Cycle Time** To the extent the technologies do not yield anticipated results, walk-in payment times will increase resulting in potential customer service impacts.

**10. Revenue Management Collections Staffing Funding Reallocation** (47,670) (230,999)

**Strategic Support CSA**  
*Revenue Management*

This action reallocates 0.50 of an Investigator Collector position from the General Fund to the Integrated Waste Management Fund; reallocates 0.50 of a Senior Investigator Collector from the General Fund to the Water Utility Fund; reallocates 1.14 positions to various Environmental Services Funds; and reduces \$50,000 in Non-Personal/Equipment in the Integrated Waste Management Fund. As a result of a recent internal review, significant outstanding balances remain uncollected for utility billing accounts. The reallocation of an Investigator Collector and Senior Investigator Collector reflects an increased concentration on the collection of these significant outstanding utility account balances. Reallocating 1.14 positions to various Environmental Services Funds aligns remaining management and collections resources with the collection accounts overseen by these positions. A savings of \$50,000 in Non-Personal/Equipment will be realized with minimal impacts due to efficiencies realized within the Department. (Ongoing savings: \$47,508)

## Finance Department

### Budget Changes By Department (Cont'd.)

Adopted Budget Changes	Positions	All Funds (\$)	General Fund (\$)
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#### 10. Revenue Management Collections Staffing Funding Reallocation (Cont'd.)

**Performance Results:**

**Cost** Focusing staffing efforts on the collection of outstanding balances in utility accounts is anticipated to improve the overall revenue performance of these special funds and decrease the number of delinquent accounts outstanding and the number of days on the aged receivables.

11. Purchasing Division Management Staffing	0.00	(12,207)	(12,207)
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**Strategic Support CSA**  
*Purchasing and Materials Management*

This action eliminates 1.0 vacant Senior Analyst and adds 1.0 Analyst in the Purchasing Division, based on a reevaluation of management and oversight in this division. This reduction in classification will more appropriately align management, flattening the division's management structure while keeping services related to procurement responsibilities. As a result, the Division may reduce support to departments for procurement processes and contract administration. The ability to perform special projects will also be negatively affected. (Ongoing savings: \$9,237)

**Performance Results:**

**Quality, Cost** The reduction in management will require more accountability and increased workload for the remaining management staff. In addition, capacity to assist in special projects will be reduced.

12. Finance Overtime Funding		(5,000)	(5,000)
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**Strategic Support CSA**  
*Strategic Support*

This action reduces the General Fund overtime budget by \$5,000 (from \$36,000 to \$31,000). (Ongoing savings: \$5,000)

**Performance Results:**

No significant change to current service levels are expected as a result of this action.

13. Warehouse/Central Services Consolidation	3.00	303,718	(144,498)
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**Strategic Support CSA**  
*Purchasing and Materials Management*

This action restores 5.0 positions (3.0 Warehouse Workers, 1.0 Warehouse Supervisor, and 1.0 Principal Account Clerk) of the 5.0 warehouse positions eliminated in the 2009-2010 Adopted Budget; eliminates 1.0 vacant Analyst scheduled to be added July 1, 2010 per the 2009-2010 Adopted Budget; and eliminates 1.0 filled Senior Warehouse Worker position. In 2009-2010, staff completed a Request for Proposal (RFP) for warehouse services and found the existing service delivery model was more cost effective. As a result, this will reverse the 2009-2010 budget action to contract the warehouse services and restore a partial complement of the staffing scheduled for elimination effective July 1, 2010. In efforts to streamline service delivery, this action consolidates the warehouse and central service operations. Current service levels will continue with a potential

## Finance Department

### Budget Changes By Department (Cont'd.)

Adopted Budget Changes	Positions	All Funds (\$)	General Fund (\$)
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#### 13. Warehouse/Central Services Consolidation (Cont'd.)

increase in wait time for retrieval and delivery of records. The General Services Department will assume the responsibilities of the disposition of surplus vehicles. (Ongoing costs: \$294,008)

##### Performance Results:

No impacts to performance levels are anticipated due to this consolidation.

14. Supplemental Educational Revenue Augmentation Fund (SERAF) Temporary Staffing		110,000	110,000
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##### *Strategic Support CSA*

*Treasury Management*

This action provides one-time funding equivalent to an Analyst position in the General Fund offset by \$187,500 in annual revenues from the San Jose Redevelopment Agency to provide oversight of the \$75 million SERAF loan agreement between the Redevelopment Agency and the City. This position's duties will include monitoring the ongoing credit and financial strength of the Agency, assisting in the issuance of commercial paper notes for the Housing Fund, assisting with the administration of the Merged Area Redevelopment Project Taxable housing variable rate demand bonds, and completing weekly and monthly monitoring and tracking of loan agreements. Ongoing staffing needs during the term of the six year loan will be re-evaluated annually. (Ongoing costs: \$0)

##### Performance Results:

**Quality** This action will monitor compliance with the SERAF Loan Agreement.

15. Water Pollution Control Plant Procurement Temporary Staffing		100,000	0
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##### *Strategic Support CSA*

*Purchasing and Materials Management*

This action provides one-time funding equivalent to a Senior Analyst position in the San José/Santa Clara Treatment Plant Operating Fund to provide funding for a temporary Buyer to procure materials and services for Water Pollution Control Plant operations and maintenance. Due to the Plant's aging infrastructure, increases in maintenance and repair activities in conjunction with the Plant Master Plan efforts have necessitated increased resources to ensure the development of specifications for goods and services and the timely procurement of such goods and services. (Ongoing costs: \$0)

##### Performance Results:

**Customer Satisfaction, Quality, Cycle Time** All performance levels will improve for the Environmental Services Department (ESD) as a result of a dedicated resource to the Water Pollution Control Plant to ensure proper procurement of materials and services.

## Finance Department

### Budget Changes By Department (Cont'd.)

Adopted Budget Changes	Positions	All Funds (\$)	General Fund (\$)
16. Rebudget: Investment Program		70,000	70,000
<i>Strategic Support CSA</i>			
<i>Treasury Management</i>			
<p>This action rebudgets \$70,000 in non-personal/equipment funding designated for technology enhancement recommendations resulting from an evaluation of the Investment program. In 2009-2010, City Council authorized retaining a consultant to provide investment advisory services (Phase I recommendation) to the Finance Department's Investment Program. Several investment program processes were identified for technology upgrades and procurement including: Treasury Workstation, interfaces between various systems, and Investment inventory system upgrades. The Finance Department was unable to implement all recommended technology improvements and anticipates to complete these in 2010-2011. (Ongoing costs: \$0)</p>			
<b>Performance Results:</b> N/A (Final Budget Modification)			
2010-2011 Adopted Budget Changes Total	(8.00)	(945,854)	(1,413,537)

# Finance Department

## Departmental Position Detail

Position	2009-2010 Adopted	2010-2011 Adopted	Change
Account Clerk II	3.00	4.00	1.00
Accountant I/II	15.00	14.00	(1.00)
Accounting Technician	10.00	10.00	-
Administrative Assistant	1.00	1.00	-
Administrative Officer	2.00	1.00	(1.00)
Analyst II	4.00	4.00	-
Analyst II PT	0.50	0.50	-
Assistant Director	0.00	1.00	1.00
Buyer II	4.00	4.00	-
Deputy Director	2.00	0.00	(2.00)
Director of Finance	1.00	1.00	-
Division Manager	2.00	4.00	2.00
Financial Analyst	7.00	8.00	1.00
Investigator Collector I/II	16.00	15.00	(1.00)
Mail Processor	1.00	1.00	-
Office Specialist	6.00	4.00	(2.00)
Principal Account Clerk	6.00	5.00	(1.00)
Principal Accountant	2.00	2.00	-
Program Manager I	1.00	0.00	(1.00)
Program Manager II	3.00	3.00	-
Senior Account Clerk	20.00	16.00	(4.00)
Senior Accountant	6.00	6.00	-
Senior Analyst	4.00	3.00	(1.00)
Senior Investigator Collector	1.00	1.00	-
Senior Warehouse Worker	1.00	0.00	(1.00)
Staff Specialist	2.00	1.00	(1.00)
Staff Technician	1.00	1.00	-
Supervising Accountant	1.00	1.00	-
Warehouse Supervisor	1.00	1.00	-
Warehouse Worker II	4.00	4.00	-
<b>Total Positions</b>	<b>127.50</b>	<b>116.50</b>	<b>(11.00)</b>

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